

EXHIBIT B

Hays Financial Consulting, LLC

3343 Peachtree Road, NE
East Tower, Suite 200
Atlanta, GA 30326

SEC v. Global Finance et al.
c/o S. Gregory Hays, Receiver
3343 Peachtree Road, NE
Ste 200
Atlanta GA 30326

Accountants and Financial Consultants to the Receiver For the Period from 12/1/2007 to 12/31/2007

January 15, 2008

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Julie N. Hentosz	3.40	238.00
	70.00/hr	
K. Shelby Bao	16.20	2,106.00
	130.00/hr	
Mark C. King, CTP, CCE	0.70	147.00
	210.00/hr	
Scott S. Askue, CIRA	13.20	2,772.00
	210.00/hr	
For professional services rendered	33.50	\$5,263.00

Additional Charges :

Copying Cost	239.00
Filing Fees	8.75
Lexis	228.21
Postage	54.53
Total costs	\$530.49

Total amount of this bill

\$5,793.49

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For the Period from 12/1/2007 to 12/31/2007

January 15, 2008

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
12/3/2007	SSA	Acquired passwords for access to Level Par Quickbooks.	0.30	63.00
			210.00/hr	
	SSA	Reviewed issues for follow up and updated project list and recoveries.	0.50	105.00
			210.00/hr	
	KSB	Reviewed documents produced by KGS Group investors. Prepared report of contact and investment information for same.	2.60	338.00
			130.00/hr	
	KSB	Reviewed documents produced by Level Par investors. Prepared report of contact and investment information for same.	2.00	260.00
			130.00/hr	
	MCK	Reviewed emails regarding password decryption for accounting software. Telephone calls to and from Scott Askue regarding same. Used forensic software to determine passwords.	0.70	147.00
			210.00/hr	
12/4/2007	SSA	Prepared for and met with the Receiver, his staff and Troutman Sanders' office regarding case issues and recoveries.	1.60	336.00
			210.00/hr	
	SSA	Reviewed amended claim form. Drafted email to Tom Bosch regarding	0.40	84.00
			210.00/hr	
12/5/2007	SSA	Reviewed and edited claim form and letter to investors. Discussed issues with Tom Bosch regarding	0.90	189.00
			210.00/hr	
	SSA	Telephone call from Andy Haase regarding Level Par issues. Reviewed Quickbooks files for Level Par.	1.30	273.00
			210.00/hr	
12/6/2007	JNH	Reviewed Level Par account ledger to distinguish between investments in Global Finance and in Dubman.	0.40	28.00
			70.00/hr	
	SSA	Reviewed issues with Global Finance proof of claim. Telephone call from Tom Bosch regarding	0.50	105.00
			210.00/hr	
12/7/2007	SSA	Updated letter to investors. Telephone call from Tom Bosch regarding. Telephone call to Andy Haase regarding same. Finalized letter.	0.90	189.00
			210.00/hr	
	SSA	Reviewed fee invoice for November 2007 for content.	0.40	84.00
			210.00/hr	
	KSB	Reviewed Defendants' records of investors and compared to claims database prior to claim form mailing.	3.00	390.00
			130.00/hr	
	KSB	Updated investor contact and claim information per Defendants' records.	1.30	169.00
			130.00/hr	
12/10/2007	SSA	Finalized fee invoices for circulation.	0.20	42.00
			210.00/hr	

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			<u>Hrs/Rate</u>	<u>Amount</u>
12/10/2007	SSA	Researched and drafted email to Melissa Lu regarding	0.30	63.00
			210.00/hr	
12/13/2007	SSA	Finalized letter to investors, proof of claim form and exhibit to same. Drafted emails to Tom Bosch regarding	1.30	273.00
			210.00/hr	
	SSA	Researched funds recovered to date and drafted email to Melissa Lu regarding	0.40	84.00
			210.00/hr	
12/17/2007	SSA	Researched for additional contact information for investors. Updated investor database for capturing claims information. Finalized letter to investors and proof of claim form.	2.90	609.00
			210.00/hr	
12/18/2007	JNH	Prepared proof of claim form mailing for all investors.	3.00	210.00
			70.00/hr	
	SSA	Prepared final list of investors. Updated letter and proof of claim and finalized for mailing.	1.10	231.00
			210.00/hr	
	KSB	Reviewed bank statements and documents for account #003284174697 for 2005 provided by Bank of America in response to request for banking information. Began preparing spreadsheet of same.	1.00	130.00
			130.00/hr	
12/19/2007	KSB	Reviewed bank statements and documents for account #003284174697 for 2005 and 2006 provided by Bank of America in response to request for banking information. Prepared spreadsheet of same.	2.30	299.00
			130.00/hr	
12/20/2007	KSB	Reviewed bank statements and documents for account #003284174697 for 2005 and 2006 provided by Bank of America in response to request for banking information. Prepared spreadsheet of same.	3.00	390.00
			130.00/hr	
	SSA	Researched for payments from William Dippolito.	0.20	42.00
			210.00/hr	
12/21/2007	KSB	Reviewed bank statements and documents for account #003284174697 for 2006 provided by Bank of America in response to request for banking information. Prepared spreadsheet of same.	1.00	130.00
			130.00/hr	
For professional services rendered			33.50	\$5,263.00
Additional Charges :				
12/3/2007	Lexis Nexis fees for period ending 11/30/07			228.21
	GSCCCA fees for period ended 11/30/07			8.75
12/18/2007	Postage - mail forwarding			6.15
12/31/2007	Copying cost for December 2007.			239.00
	Postage charges for December 2007.			48.38
Total costs				\$530.49
Total amount of this bill				\$5,793.49

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Accountants and Financial Consultants to the Receiver For the Period from 1/1/2008 to 1/31/2008

February 27, 2008

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
K. Shelby Bao	12.60	1,890.00
	150.00/hr	
M. Lindsay Dukes	7.20	540.00
	75.00/hr	
Scott S. Askue, CIRA	17.10	4,104.00
	240.00/hr	
Shuwanda Y. Sloane, CFE	1.40	168.00
	120.00/hr	
For professional services rendered	38.30	\$6,702.00
Additional Charges :		
Copying Cost		0.25
Pacer Charges		2.00
Postage		1.23
Total costs		\$3.48
Total amount of this bill		\$6,705.48

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Accountants and Financial Consultants to the Receiver For the Period from 1/1/2008 to 1/31/2008

February 27, 2008

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
1/2/2008	KSB Reviewed bank statements and documents for account #003284174697 and account #003284174705 for 2007 provided by Bank of America in response to request for banking information. Prepared spreadsheets of same.	4.10 150.00/hr	615.00
	SSA Prepared claim database for returned investor proof of claim forms. Designed claim entry form.	3.60 240.00/hr	864.00
1/3/2008	KSB Reviewed bank statements and documents for account #003284174705 for 2007 provided by Bank of America in response to request for banking information. Prepared spreadsheets of same.	3.90 150.00/hr	585.00
	KSB Reviewed bank statements and documents for account #003254774930 and account #003254774922 for 2007 provided by Bank of America in response to request for banking information. Prepared spreadsheets of same.	2.30 150.00/hr	345.00
	KSB Continued to review bank statements and documents for account #003284174705 for 2007 provided by Bank of America in response to request for banking information. Prepared spreadsheets of same.	1.90 150.00/hr	285.00
	SSA Reviewed documents and drafted email to David Dantzer regarding	0.30 240.00/hr	72.00
1/4/2008	SSA Telephone call to Charles Davis regarding case issues and leased vehicle. Drafted notes on same.	0.30 240.00/hr	72.00
1/7/2008	SSA Formatted and imported transaction data into funds tracing database.	1.00 240.00/hr	240.00
1/9/2008	SSA Reviewed bank statements and data in funds tracing database. Prepared queries to test content of data. Joined data for reporting. Updated as necessary.	3.60 240.00/hr	864.00
	SSA Researched for information relating to Timothy Dixon other matters. Drafted email to Melissa Lu regarding	0.70 240.00/hr	168.00
1/14/2008	KSB Prepared final bills for HFC and Receiver for December 2007.	0.40 150.00/hr	60.00
	SYS Reviewed submitted claim forms and recorded date of receipt for same.	0.20 120.00/hr	24.00
	SSA Reviewed and finalized fee invoice for December 2007.	0.50 240.00/hr	120.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
1/15/2008	SSA	Reviewed email from and telephone call to investor regarding his relationship and knowledge of Glen Maske, Ron Linn and potential assets.	0.50 240.00/hr	120.00
1/16/2008	SYS	Telephone calls to and from several investors inquiring about the bar date and other issues related to the completion of investor claim forms.	0.30 120.00/hr	36.00
1/18/2008	SSA	Set up email address for contacting the Receiver.	0.20 240.00/hr	48.00
	SYS	Reviewed voice mail messages from investors inquiring about the bar date and the completion of proof of claim forms.	0.30 120.00/hr	36.00
1/22/2008	SYS	Reviewed and organized submitted investor claims.	0.60 120.00/hr	72.00
1/23/2008	SSA	Telephone call to Bill Arnold regarding Drafted email regarding findings and recommendations.	0.80 240.00/hr	192.00
	SSA	Reviewed Troutman Sanders fee invoice for December 2007.	0.20 240.00/hr	48.00
	SSA	Drafted email to David Dantzler regarding	0.20 240.00/hr	48.00
1/24/2008	SSA	Reviewed status of case issues and updated matters to complete.	0.40 240.00/hr	96.00
1/25/2008	SSA	Reviewed status of case issues. Updated electronic case management system with status of recoveries. Drafted emails to Bill Arnold regarding	1.20 240.00/hr	288.00
	SSA	Drafted email to and telephone calls from Chere Oliver at Wells Fargo regarding payment of Sterling Meridian frozen funds.	0.60 240.00/hr	144.00
	SSA	Drafted email to Melissa Lu regarding	0.30 240.00/hr	72.00
1/29/2008	SSA	Reviewed same and forwarded for payment.	0.50 240.00/hr	120.00
	SSA	Reviewed documents relating to CMR. Drafted email to Melissa Lu regarding	0.70 240.00/hr	168.00
	SSA	Reviewed issues with claims review and analysis. Prepared reports for receiving and recording claim forms.	0.30 240.00/hr	72.00
	MLD	Telephone call from Melissa Lu regarding	1.30 75.00/hr	97.50
	MLD	Updated investor database with submitted investor claim forms.	1.90 75.00/hr	142.50
	MLD	Continued to update investor database with submitted investor claim forms.	1.70 75.00/hr	127.50
1/30/2008	MLD	Entered investor claim information into the investor database.	1.00 75.00/hr	75.00
	SSA	Prepared files for investors with submitted investor claim forms.	0.30 240.00/hr	72.00
1/31/2008	SSA	Received Sterling Meridian funds from Wells Fargo. Drafted email to Bill Arnold regarding	0.70 240.00/hr	168.00
	SSA	Telephone call from CR Davis regarding Jeannie Henderson loan. Reviewed fee application. Drafted email to Melissa Lu regarding	0.20 240.00/hr	48.00
	MLD	Telephone call from Melissa Lu regarding	1.30 75.00/hr	97.50
	MLD	Continued to prepare investor files with submitted investor claim forms.		
For professional services rendered			38.30	\$6,702.00

Additional Charges :

	<u>Amount</u>
1/25/2008 Pacer on-line charges for period ended 12/31/07	2.00
1/31/2008 Copying cost for January 2008.	0.25
Postage for January 2008.	1.23
Total costs	\$3.48
 Total amount of this bill	 \$6,705.48